

**EXHIBIT 59**  
**FILED UNDER SEAL**

**From:** maria.a.hornak@jpmorgan.com [maria.a.hornak@jpmorgan.com]  
**Sent:** 8/31/2004 7:09:28 PM  
**To:** mary.rieth@jpmorgan.com; christopher.f.french@jpmchase.com  
**CC:** camillo.dorazio@jpmorgan.com  
**Subject:** Re: Bank accounts and credit cards  
**Attachments:** 28870\_Guaranty Supporting [REDACTED] Credit Card.doc.zip; 28870\_Guaranty Supporting [REDACTED]  
[REDACTED] Credit Card.doc.zip; 28870\_Platinum Credit Application [REDACTED].doc.zip; 28870\_Platinum Credit  
Application [REDACTED].doc.zip

Mary, Looks like we will need a SSN for who JK wants to collateralize the card for.

Chris, I can't change the Guaranty supporting docs below (its currently read only) to add Mr. Katzman's name on the signature line.

We can then e-mail him this and the card application for him to complete.

Mary I am not sure why Ethan had everything sent to you? Did you do anything w/ the originals? I assume the CC area is ok w/ each of these docs?

Regards,  
 Maria A Hornak  
 Associate  
 1-888-207-5225/302-634-5730  
 Fax: 1-888-731-6608/302-634-5010

----- Forwarded by Maria A Hornak/JPMCHASE on 08/31/04 03:05 PM -----

<b>Ethan J Hornbecker</b>  01/28/04 05:24 PM	<p>To: eric@nysgllc.com</p> <p>cc: Mary Rieth/JPMCHASE@JPMCHASE, Christopher F French/JPMCHASE@JPMCHASE, Camillo A D'Orazio@JPMCHASE, Maria A Hornak/JPMCHASE@JPMCHASE</p> <p>Subject: Re: Bank accounts and credit cards {doclink : document = '9868A8834F0E9C3F85256E2800618248' view = 'B53D3821907875BC85256B67006DC1D8' database = '85256DFD006C64B0' }</p>
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Hi Eric:

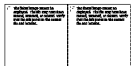
Hope the snow wasn't too bad.

1.) For the credit cards we will need the following completed applications, plus a photocopy of either a passport or driver's license/state ID for our records and the signed letters of guarantee by Mr. Epstein.

The guarantee letters below are our standard form for this type of request. Any questions can be addressed directly to Chris French whose contact information is included at the end of the letter and he is copied on this email as well.



I have pre-filled the credit applications with the information you provided however please check for accuracy and complete the additional information needed, if available.



2.) For the checking accounts the branch does require 2 pieces of the various ID's we discussed to open the account. Please call me to discuss our options. I will be in the office tomorrow but will not be in on Friday.

If you could fax me copies of everything at 888.731.6608 we can get started on the credit cards and for our records if you could forward the originals to Mary at 345 Park I would appreciate it. Please don't hesitate to contact me at 888.207.5225 with any questions.

Regards,

Ethan

eric@nysgllc.com

	<p><b>eric@nysgllc.com</b></p> <p>01/27/04 12:47 PM</p>	<p>To: Ethan.J.Hornbecker@jpmorgan.com</p> <p>cc:</p> <p>Subject: Bank accounts and credit cards</p>
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Hello Ethan, As discussed, we need to set up checking accounts and get credit cards for two people. Their information is as follows:

[REDACTED] SSN [REDACTED] he is a US Citizen  
[REDACTED] SSN [REDACTED] she is not a US Citizen

Address for both is [REDACTED]  
Credit limit for each card is \$2,500 and will be guaranteed by Jeffrey

They had walked into a Chase branch on 2nd Ave and about 64th Street. They spoke with Mary, but had no further information. The initial deposit into each bank account will be \$3,000.

Please let me know if you require further information. We would like to get this going as soon as possible.

Thank you,

Eric